

IN THE UNITED STATES COURT OF FEDERAL CLAIMS

REPRESENTATIVE CLASS PLAINTIFFS:
*on behalf of themselves and others so situated as
putative class members,*

Case No.1:18-cv-01387T (CFL)

John W. Barry, Karrine N. Montaque, Moses
Nelson, Joel Adeyemi Omotosho, Julio Ruiz,
Patricia Hinds, Elba M. Viera Lopez, Carl
McBean, RoseMarie M. Lastimado-Dradi, Elvah
Bliss Miranda, Daniel B. Miranda,
Marciaminajuanequita R. T. Dumlao, Rosalie O,
Libanag, Rodrigo B. Libanag, Hannah K. Heart,
Brigida E. Chock, Michael T. Chock, Leoncio
Bautista, Scott F. Hawver, Beverly Braumuller-
Hawver, Paul K. Meyer, Eurich Z. Griffin, III,
Barbara W. Griffin, Rose Ann Flor, McKinley
Lewis, Barbara L. Gasich, Annette Torruellas,
Sheryl Tinoco, Radames Rodriguez, Jeannette
Delgado, Aaron Aqueron, Benedicta Sison, Betty
Ananyo, Rafael Ramos, Ada De La Cruz, Hector
Mendez, Miriam Mendez, Donnie Mendez, Mark
Goolsby, Jose Valez, Magdalena Nieves, Juanito
Estrada, among others similarly situated,

**PLAINTIFF
Marciaminajuanequita R. T. Dumlao
DECLARATION STATEMENT
WITH OFFER OF PROOF
AND REDACTED EXHIBITS**

*Unincorporated Natural Persons Standing in
Propria Persona Sui Juris,*

-against-

UNITED STATES, UNITED STATES
DEPARTMENT OF THE TREASURY, STEVEN
MNUCHIN, SECRETARY, COMMISSIONER
OF THE INTERNAL REVENUE SERVICE,
JOHN KOSKINEN, UNITED STATES
DEPARTMENT OF JUSTICE ACTING
ATTORNEY GENERAL DAVID A. HUBBERT,
UNITED STATES ATTORNEY GENERAL,
JEFFERSON B. SESSIONS, UNITED STATES
DEPARTMENT OF JUSTICE TRIAL
ATTORNEY BRADLEY A. SARNELL,
UNITED STATES DEPARTMENT OF JUSTICE
TRIAL ATTORNEY SARAH T. MAYHEW,
UNITED STATES DEPARTMENT OF JUSTICE

November 19, 2018

TRIAL ATTORNEY LAQUITA TAYLOR-
PHILLIPS, I.R.S. ACCOUNTING OPERATIONS
MANAGER BENJAMIN F. RAY, I.R.S. FIELD
AGENT SARAH DAVIDSON, I.R.S. REVENUE
OFFICER JOHN SHATRAW, I.R.S. REVENUE
OFFICER JAMES GREENWAY, I.R.S., I.R.S.
REVENUE OFFICER COLIN P. KELLY, I.R.S.
REVENUE OFFICER KENNETH O. JUSTICE,
I.R.S. REVENUE OFFICER R.A. MITCHEL,
I.R.S. REVENUE OFFICER MICHAEL W. COX,
I.R.S. REVENUE OFFICER ELBA Y.
PORRATA-DORIA, I.R.S. REVENUE OFFICER
BART BRELLENTIN, I.R.S. REVENUE
OFFICER K. COLT, I.R.S. REVENUE OFFICER
DEBORAH JAMES, I.R.S. REVENUE OFFICER
CYNTHIA D. SPRY, I.R.S. REVENUE
OFFICER NEIL CASEY, I.R.S. REVENUE
OFFICER JAMES BECK, I.R.S. SUPERVISORY
FIELD AGENT DAVID SMITH, I.R.S.
ADVISORY GROUP AGENT LASONIA
KIMES, I.R.S. ADVISORY GROUP MANAGER
L. DUNN, I.R.S. ADVISORY GROUP
MANAGER LISA MORRISON, I.R.S.
DIRECTOR OF SPECIALTY COLLECTIONS
CHERYL CORDERO, I.R.S. OPERATIONS
MANAGER FOR COLLECTIONS SHERRI
HOLCOMB, I.R.S. OPERATIONS MANAGER
TONYA WILLIAMS-WALLACE, I.R.S.
GENERAL ATTORNEY JAMES P. CALIGURE,
I.R.S. ASSOCIATE AREA COUNSEL MONICA
E. KOCH, I.R.S. TERRITORY MANAGER
PAUL G. ALVARADO, ALCOHOL TOBACCO
& FIREARMS CRIMINAL INVESTIGATIONS
DIVISION OFFICER DAVID FERS, ALCOHOL
TOBACCO & FIREARMS CRIMINAL
INVESTIGATIONS DIVISION OFFICER
MARK MACPHERSON, ALCOHOL TOBACCO
& FIREARMS CRIMINAL INVESTIGATIONS
DIVISION OFFICER KELLY MAEDA,
ALCOHOL TOBACCO & FIREARMS
CRIMINAL INVESTIGATIONS DIVISION
OFFICER RYAN SPENCER, DEPARTMENT
OF THE TREASURY INSPECTOR GENERAL
FOR TAX ADMINISTRATION OFFICER
CHRISTOPHER J. GUST, I.R.S. RICS/IVO
PROGRAM MANAGER CHRISTINE L. DAVIS,

I.R.S. DISCLOSURE SPECIALIST SUMMER A.
SUTHERLAND, UNITED STATES
BANKRUPTCY TRUSTEE ROBERTA
NAPOLITANO, UNITED STATES
BANKRUPTCY TRUSTEE ELIZABETH A.
KANE, AND UNKNOWN OTHER JOHN
“DOES” AND JANE “ROES” WHO ARE
DEPARTMENT OF JUSTICE ATTORNEYS,
TREASURY SPECIAL AGENTS OR I.R.S.
OFFICERS, EMPLOYEES, TREASURY
AGENTS AND OTHER UNKNOWN STATE
ACTORS 1 THROUGH 100; *(All parties acting as
Agents, Attorneys or employees on behalf of the
Government are all being sued in their individual
capacities)* ET. AL.,

Defendant(s).

TO THE HONORABLE CHARLES F. LETTOW:

With all due respect to the Court, Plaintiff **Marciaminajuanequita R. T. Dumlao living breathing human being**, hereby submits this Declaration Statement together with my Declaration in Support of the Civil R.I.C.O. Complaint for Agency Review and corresponding Offer of Proof with Redacted Exhibits in order to be in compliance with the Court’s requirement that the Plaintiffs file a proper Complaint with redactions of personal information so that the Complaint can be posted on the Court’s Docket as a public record.

Plaintiffs are in agreement with Defendant(s) Attorney Katherine R. Powers Motion filed in this Court on October 3, 2018 to have Plaintiffs file a proper Redacted version of the Civil R.I.C.O. Complaint for Agency Review filed by the Party Plaintiffs named herein, and I am hereby submitting this Declaration Statement together with my Declaration in Support of the Civil R.I.C.O. Complaint for Agency Review and Offer of Proof with my Redacted Exhibits to be included within the 2nd Amended Civil R.I.C.O. Complaint duly filed into the Court Record on November 9, 2018. (See copy Defendant’s Attorney Katherine R. Powers Motion for filing a proper Complaint dated October 3, 2018).

Your Honor, please be so kind to direct the Clerk of the Court to file this Declaration Statement together with my Offer of Proof and Redacted Exhibits into the already recorded 2nd Amended Civil R.I.C.O. Complaint for Agency Review as part of the Court Record for that

particular version of the Complaint so that the Record and the filing thereof will be in compliance with the rules of the Court and the Motion filed by the Defendant's Attorney, Katherine R. Powers.

Respectfully,




Marciamina Juanequita R. T. Dumlao
Living Breathing Human Being
P.O. Box 38044
Honolulu HI
[96837] Non-Domestic

CERTIFICATE OF SERVICE

i, Living Breathing Human Being Marciaminajuanequita R.T. Dumlao hereby certify that on November 19, 2018 i sent a true and correct copy of the foregoing Declaration Statement via first class United States Postal Service Mail to the following party(s):

KATHERINE R. POWERS
Trial Attorney
U.S. DEPARTMENT OF JUSTICE, TAX DIVISION
Court of Federal Claims Section
P.O. Box 26
Ben Franklin Station
Washington, D.C. 20044



Marciaminajuanequita R. T. Dumlao
Living Breathing Human Being

**DECLARATION OF FACTS & OFFER OF PROOF IN SUPPORT OF
VERIFIED CLASS ACTION CIVIL COMPLAINT BY PLAINTIFF
Living breathing Human Being Marciaminajuanequita Rasay Tuvera
Dumlao**

1. On or about May 2016 I was contacted by the IRS asking me what is my involvement with Rose Dradi of Gimmel Group LLC. I stated my involvement with Rose Dradi & Gimmel Group LLC is for private investments. She & her company are not a tax preparing company.
2. Several months after that, I was then injured financially with a Notice of Lien on my properties damaging my credit by the IRS Revenue Officer COLIN P. KELLY recorded in the local Honolulu Bureau of Conveyance County Records Office

**MY RECORDATION OF UNLAWFUL HOME INVASION BY
CID IRS Special AGENTS MARK MACPHERSON, KELLY
MAEDA & JOHN DOE 1-14
Date: August 28, 2018
Time: 7am – 1:45pm**

1. Forced entry with guns in my face asking me who else lives in this house. I was terrified. I have NO involvement with Alcohol, Tobacco & Firearms. This is the jurisdiction of CID agents according to Title 27. I have NO debt collection on record with the IRS & USTC yet my family & I were violently raided.
2. The CID agents began to raid my house taking personal items that did not belong to me like laptops, computers, electronic devices, cash, silver coins. My family members were not listed on the warrant yet they unlawfully seized their items. The CID agents seized MY Certified Copies of my United States Tax Court Motion to Dismiss & ORDER Granting my Motion to Dismiss due to IRS & USTC lacking jurisdiction over me, as I do NOT have debt collection on my tax filing years of 2000-2017. They took my other court papers that I needed in preparation of my Bankruptcy hearing I had that very morning at 9:30am Hawaii Time. This damaged & injured me by causing me to be handicapped, unprepared, unequipped for my Bankruptcy hearing that very morning. The CID interfered in me trying to fight & defend my property for my hearing that

morning. Even though I was unlawfully invaded I ran to the courthouse to ask the Judge for a continuance because of what just happened. Judge Farias granted me a continuance. I see that it sabotaged my preparation for my hearing that morning. Special Agent MARK MACPHERSON & his CID TEAM also unlawfully seized the cash that belong to my relative who's name was NOT on the defective warrant of which I was suppose to give that very cash to the Bankruptcy trustee that morning at my 9:30am BK hearing regarding my rental property.

3. I needed to take my son to school as well as needing to go to court that morning. The CID Agent Mark Macpherson told me I couldn't return to my own home. If I leave, I can only return when they call me & tell me I can return. They seized my only cell phone. I have been without my phone since then. I gave them a phone number of my relative to notify me when I can return to my own home. I was traumatized of this unlawful invasion & seizure as I have been given a Court Order by Chief Judge Maurice B. Foley decreeing NO Debt on my tax filing years 2000-2017 & they have NO jurisdiction over me. All of my Certified Court Documents were supplied to CID Mark Macpherson several months ago. YET he and his team of 12 chose to violate my Court Order, which is CONTEMPT of COURT.
4. Special agent MARK MACPHERSON, KELLY MAEDA & their CID team, has VIOLATED all of my Taxpayers Bill of rights.
5. Mark Macpherson, Kelly Maeda and their team violated my Court order and Constitutional Rights of life, liberty & the pursuit of happiness.
6. The CID agents like Mark Macpherson & Kelly Maeda traumatized my son, my aunty, my house tenants, & my elderly patient whom I am her caregiver. As I left the house, I left my patient in the care of my aunty. MARK MACPHERSON decided to place my elderly patient in an ambulance of which came to pick her up & took her to admit her into the emergency hospital. There was NO emergency yet he took her and sent her away from our home where she lives without any of our permission.
7. MARK MACPHERSON then contacted the family of my elderly patient and fed them negative information about me. Words of defamation were reported about me to the family to try to get me terminated as her caregiver. The family did NOT believe him & his negative reports. They have continued to keep me as their mothers care giver regardless of his words of assaulting my work ethics.
8. My family & I are emotionally, mentally, spiritually, physically & financially damaged & injured by this violent brutal unlawful seizure & invasion.

9. The warrant was a defective warrant authorized & signed by Magistrate Judge Kevin S.C. Chang that violates my Court Order from Chief Judge Maurice B. Foley.
10. We were treated like criminals being surrounded with guns. Causing mental & emotional injury & anguish.
11. I also have sent correspondence to revenue Officer Colin P. Kelly with my supporting documents of my Motion to Dismiss & Order Granting my Motion To Dismiss for the purpose to exercise my administrative remedies to notify him to REMOVE the LIENS he placed on my properties. He has yet to be in compliance to the ORDER granted to me by Chief Judge Foley.
12. **On June 13, 2018, I received our MOTION TO DISMISS DUE TO the UNITED STATES IRS & UNITED STATES TAX COURT BOTH LACKING JURISDICTION for NO Notice of Deficiency & NO Notice of Determination on our Tax File years of 2000-2017 according to & under I.R.C. section 6320 or 6330. These notices were never issued to me for my tax filings for taxable years 2000-2017 that would permit I the petitioner to invoke the Court's jurisdiction. My MOTION TO DISMISS was Granted & Certified by CHIEF JUDGE MAURICE B. FOLEY**
13. **On June 25, 2018 I received my ORDER GRANTING my MOTION TO DISMISS due to the UNITED STATES INTERNAL REVENUE SERVICE & THE UNITED STATES TAX COURT BOTH LACKING JURISDICTION** confirming I do NOT have any debt collection regarding my tax years 2000-2017 on file. **ORDER GRANTED BY CHIEF JUDGE MAURICE B. FOLEY**
14. In conclusion, My family & I have been severely injured & damaged by the IRS and agents
like IRS Revenue Officer COLIN P. KELLY, Special agents MARK MACPHERSON & KELLY MAEDA and their CID team.
We seek restitution for all these damages & injuries
as we have NO involvement with TITLE 27 alcohol, firearms & tobacco the Code of which is the jurisdiction of the CIDS
15. **Please see attached Exhibits.** NOTE: Certified Copies of my MOTION to DISMISS & Certified Copies of My ORDER were unlawfully seized by MARK MACPHERSON, KELLY MAEDA, & his team.

**DECLARATION OF Marciaminajuanequita Rasay Tuvera
Dumlao
Signature Page**

(X) Marciaminajuanequita Rasay Tuvera Dumlao

Marciaminajuanequita Rasay Tuvera Dumlao

Date: 9/10/18

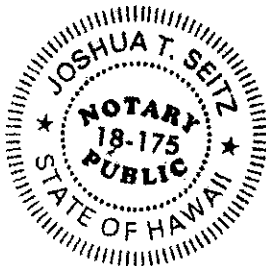
Notary Name: Joshua T. Seitz

Notary Signature: [Signature]

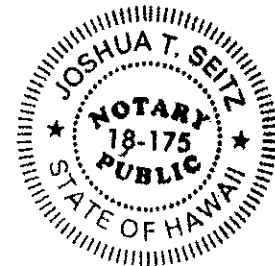
Commission Expires: 4/22/2022

Date: 10 Sept 18

NOTARY SEAL



Doc. Date: 10 Sept 18 # Pages: 3
Name: Joshua T. Seitz 1st Circuit
Doc. Description: Declaration of
Marciaminajuanequita Dumlao
Notary Signature: [Signature] Date: 10 Sept 18
NOTARY CERTIFICATION



UNITED STATES TAX COURT

| | | |
|-----------------------------------|---|----------------------|
| MARCIAMINAJUANEQUITA R.T. DURLAO, |) | |
| |) | |
| Petitioner, |) | |
| |) | |
| v. |) | Docket No. 9859-18 |
| |) | |
| COMMISSIONER OF INTERNAL REVENUE, |) | Filed Electronically |
| |) | |
| Respondent. |) | |

MOTION TO DISMISS FOR LACK OF JURISDICTION

RESPONDENT MOVES that this case be dismissed for lack of jurisdiction upon the ground that no statutory notice of deficiency, as authorized by I.R.C. § 6212, and no notice of determination concerning collection action, as authorized by I.R.C. §§ 6320 and 6330, have been sent to petitioner with respect to taxable years 2000 through 2017, inclusive, nor has respondent made any other determination with respect to petitioner's taxable years 2000 through 2017, inclusive, that would confer jurisdiction on this Court.

IN SUPPORT THEREOF, respondent respectfully states:

1. In paragraph 1 of the petition in this case, petitioner checked the boxes to dispute "Notice of Deficiency" and "Notice of Determination Concerning Collection Action."

Docket No. 9859-18

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2. It therefore appears petitioner seeks a redetermination of alleged deficiencies determined by respondent for the taxable years 2000 through 2017, inclusive, and/or a redetermination concerning collection action. However, no document was attached to the copy of the petition served on respondent as either a notice of deficiency or a notice of determination concerning collection action for the taxable years 2000 through 2017, inclusive, upon which this case could be based.

3. In paragraph 2 of the petition, petitioner states "N/A - Never received Notice of Deficiency, or Notice of Determination Concerning Collection Action."

4. In paragraph 5 of the petition, petitioner admits she "never received (notices) for 2000 to 2017".

5. Respondent has diligently searched his records and contacted I.R.S. personnel in an attempt to determine whether a notice of deficiency or a notice of determination concerning collection action was issued for petitioner's taxable years 2000 through 2017, inclusive. Based on said diligent search, and based on a review of respondent's records kept in the ordinary course of business when respondent issues and mails a notice of deficiency to a specific taxpayer, there is no record, information, or other evidence indicating that a notice of deficiency authorized by I.R.C. § 6212, or a notice of

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determination concerning collection action authorized by I.R.C. §§ 6320 and 6330, was mailed to petitioner with respect to the taxable years 2000 through 2017, inclusive, upon which this case could be based.

6. Accordingly, respondent has determined, based upon the foregoing, that no notice of deficiency sufficient to confer jurisdiction on the Court pursuant to I.R.C. §§ 6212 and 6213(a), and no notice of determination concerning collection action sufficient to confer jurisdiction on the Court pursuant to I.R.C. §§ 6320 and 6330(d), have been sent to petitioner with respect to the taxable years 2000 through 2017, inclusive, upon which this case could be based.

7. Respondent has further determined based upon the above-described diligent search that no other determination has been made by respondent that would confer jurisdiction upon this Court.

8. Petitioner has neither produced, nor otherwise demonstrated, that a notice of deficiency or other determination sufficient to confer jurisdiction on this Court was mailed to petitioner as required by I.R.C. § 6213(a) and Tax Court Rule 34(b), or other applicable provisions of the Internal Revenue Code or Rules of this Court.

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9. On June 7, 2018, respondent's counsel sent a letter to petitioner to ask if she would object to the granting of a motion to dismiss her case for lack of jurisdiction.

10. On June 11, 2018, respondent's counsel received a letter from petitioner, dated June 11, 2018, stating she does not object to the granting of the respondent's motion. Attached hereto as Exhibit A is a copy of petitioner's letter.

WHEREFORE, respondent requests that this motion be granted.

WILLIAM M. PAUL
Acting Chief Counsel
Internal Revenue Service

Date: JUN 13 2018

By: David Lau
DAVID LAU
Attorney
(Small Business/Self-Employed)
Tax Court Bar No. LD0055
PJKK Federal Building
Room 7-121, Box 50168
300 Ala Moana Boulevard
Honolulu, HI 96850-4992
Telephone: (808) 566-2713

OF COUNSEL:
BRUCE K. MENEELY
Division Counsel
(Small Business/Self-Employed)
KATHRYN A. MEYER
Area Counsel
(Small Business/Self-Employed:Area 7)
TRENT D. USITALO
Associate Area Counsel
(Small Business/Self-Employed:Area 7)

To: David Lau – Attorney
Internal Revenue Service
Office of Division Counsel
Small Business/Self-Employed
PJKK Federal Building
Room 7-121, BOX 50168
300 Ala Moana Boulevard
Honolulu, HI 96850-4992
(808)566-2720
Fax: (855)705-9674

June 11, 2018

From: Marciaminajuanequita R.T. Dumlao
1731 Mahani Loop

Honolulu Hi 96819

Re: Docket NO. 9859-18

Dear Attorney David Lau,

I am responding to the letter I recently received from you before June 29th, 2018.

I, Marciaminajuanequita R.T. Dumlao **do NOT object to**

the granting of the Motion to Dismiss due to LACK of

JURISDICTION.

Sincerely,

Marciaminajuanequita R.T. Dumlao
Marciaminajuanequita R.T. Dumlao

Date: 6/11/18

EXHIBIT A

Docket No. 9859-18

CERTIFICATE OF SERVICE

This is to certify that a copy of the foregoing MOTION TO DISMISS FOR LACK OF JURISDICTION was served on petitioner by mailing the same on JUN 13 2018 in a postage-paid wrapper addressed as follows:

Marciaminajuanequita R.T. Dumlao
1731 Mahani Loop
Honolulu, HI 96819

Date: JUN 13 2018

David Lau
DAVID LAU
Attorney (Honolulu)
(Small Business/Self-Employed)
Tax Court Bar No. LD0055

UNITED STATES TAX COURT
WASHINGTON, DC 20217 PA

MARCIAMINAJUANEQUITA R.T. DURLAO,)
)
 Petitioner,)
)
 v.) Docket No. 9859-18.
)
 COMMISSIONER OF INTERNAL REVENUE,)
)
 Respondent)

ORDER OF DISMISSAL FOR LACK OF JURISDICTION

On June 13, 2018, respondent filed a Motion To Dismiss for Lack of Jurisdiction on the ground that no notice of deficiency or notice of determination was issued to petitioner for the taxable years 2000 through 2017 that would permit petitioner to invoke the Court's jurisdiction. Respondent states in the motion to dismiss that petitioner does not object to the granting of the motion.

Upon due consideration, it is

ORDERED that respondent's Motion To Dismiss for Lack of Jurisdiction is granted and this case is dismissed for lack of jurisdiction.

(Signed) Maurice B. Foley
Chief Judge

ENTERED: JUN 25 2018

SERVED Jun 25 2018

NOTE: Please bring this subpoena with you on the date specified.

AO 110 (Rev. 01/09) Subpoena to Testify Before a Grand Jury

COPY

UNITED STATES DISTRICT COURT

for the
District of Hawai'i

SUBPOENA TO TESTIFY BEFORE A GRAND JURY

To: Marcia Dumlao
1731 Mahani Loop
Honolulu, HI 96815

YOU ARE COMMANDED to appear in this United States district court at the time, date, and place shown below to testify before the court's grand jury. When you arrive, you must remain at the court until the judge or a court officer allows you to leave.

| | |
|--|--|
| Place: United States Courthouse 300 Ala Moana Blvd., 1st Floor Honolulu, Hawai'i 96850 USAO #2017R00615 | Date and Time: July 19, 2018 at 9:00 a.m. |
|--|--|

You must also bring with you the following documents, electronically stored information, or objects (*blank if not applicable*):

PLEASE SEE ATTACHMENT.

THE GOVERNMENT WILL NOT BE RESPONSIBLE FOR ANY PARKING VIOLATIONS WHICH YOU MAY RECEIVE.

Date: July 5, 2018



SUE BEITIA
CLERK OF COURT


Signature of Clerk or Deputy Clerk

The name, address, e-mail, and telephone number of the United States attorney, or assistant United States attorney, who requests this subpoena, are:

Michael Nammar, AUSA
300 Ala Moana Blvd., Rm. 6-100
Honolulu, HI 96850
Telephone: (808) 541-2850
Email: michael.nammar@usdoj.gov
SA Kelly Maeda IRS (808) 566-2876

NOTE: Please bring this subpoena with you on the date specified.

AO 110 (Rev. 01/09) Subpoena to Testify Before Grand Jury (Page 2)

PROOF OF SERVICE

Y903

This subpoena for *(name of individual or organization)* _____
was received by me on *(date)* _____.

☐ I personally served the subpoena on the individual at *(place)* _____
on *(date)* _____; or

☐ I left the subpoena at the individual's residence or usual place of abode with *(name)* _____
_____, a person of suitable age and discretion who resides there,
on *(date)* _____, and mailed a copy to the individual's last known address; or

☐ I served the subpoena on *(name of individual)* _____, who is
designated by law to accept service of process in behalf of *(name of organization)* _____
on *(date)* _____; or

☐ I returned the subpoena unexecuted because _____; or

☐ Other *(specify)*: _____

I declare under penalty of perjury that this information is true.

Date: _____

Server's signature

Printed name and title

Server's address

Additional information regarding attempted service, etc:

ATTACHMENT TO MARCIA DURLAO
GRAND JURY SUBPOENA

Any and all original documents or certified copies, in your custody or subject to your control, that in any way relate to:

1. Rosemarie Lastimado-Dradi
2. Justin Dradi
3. Gimmel Group LLC
4. Laulima Title Search & Claims LLC
5. Nuwahi International Holdings LLC

or on behalf of the above listed names either individually, in trust for, or in combination with any other person or entity for the period **January 1, 2012 to the present:**

Records to include, but not limited to the following:

1. Records of any and all payments to the above named individual(s) and entities, such as copies of cancelled checks, money orders, cashier's checks, records of cash payments, etc.
2. Any contracts between you and the above named individual(s) and/or entities.
3. Any and all files, program information, instruction, or form letters in either electronic media or hardcopies.
4. Any and all correspondence between you and the above named individual(s) or entities to include emails
5. Any and all records deemed relative to any financial transactions with the above named individual(s) and entities.

***Please exclude all communication with attorneys related to their advice or counsel in response to this request.**

RECORD FORMAT: Data may be provided in electronic or paper format.

Compliance with this subpoena may occur by mailing the records requested to:

Special Agent Kelly Maeda
IRS-Criminal Investigation
1099 Alakea St., #2230
Honolulu, HI 96813
(808) 566-2876



Summons

COPY

In the matter of MARCIA T DURLAO, 1731 MAHANI LOOP, HONOLULU, HI 96819-2833

Internal Revenue Service (Division): SMALL BUSINESS/SELF EMPLOYED

Industry/Area (name or number): Small Business / Self Employed

Periods: Form 1040 for the calendar period ending December 31, 2014

The Commissioner of Internal Revenue

To: BANK OF HAWAII

At: PO BOX 2900, HONOLULU, HI 96846

You are hereby summoned and required to appear before COLIN P KELLY, an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

Any and all records in your possession or control for the period beginning January 1, 2016 through completion date; related to Marcia T. Dumlao and any accounts in which she has signature authority, including but not limited to: signature cards, bank statements, cancelled checks, deposit slips and deposit items, cashier's checks, money orders, wire transfers, credit card statements and safe deposit box rental agreements.

Note: Pursuant to IRC (c) (2) (D), this summons is exempt from the notice requirements pertaining to third party summonses.

Attestation

I hereby certify that I have examined and compared this copy of the summons with the original and that it is a true and correct copy of the original.

Signature of IRS Official Serving the Summons

REVENUE OFFICER, 1000443296

Title

Business address and telephone number of IRS officer before whom you are to appear:

1099 ALAKEA ST 12TH FLR, MS 1201HON, HONOLULU HI 96813 (808) 566-2807

Place and time for appearance at: 1099 ALAKEA ST 12TH FLR, MS 1201HON, HONOLULU, HI 96813



Department of the Treasury
Internal Revenue Service

www.irs.gov

Form 2039(Rev. 10-2010)
Catalog Number 21405J

on the 24th day of June, 2016 at 8:00 o'clock a m.

Issued under authority of the Internal Revenue Code this 2nd day of June, 2016

COLIN P KELLY

Signature of Issuing Officer

2016.06.02 13:40:29

-07'00'

Signature of Approving Officer (if applicable)

REVENUE OFFICER

Title

GROUP MANAGER

Title

Part A -- to be given to person summoned

Notice of Payment Information for Recipients of IRS Summons

If you are a third party recipient of a summons, you may be entitled to receive payment for certain costs directly incurred which are reasonably necessary to search for, reproduce or transport records in order to comply with a summons.

This payment is made only at the rates established by the Internal Revenue Service to certain persons served with a summons to produce records or information in which the taxpayer does not have an ownership interest. The taxpayer to whose liability the summons relates and the taxpayer's officer, employee, agent, accountant, or attorney are not entitled to this payment. No payment will be made for any costs which you have charged or billed to other persons.

The rate for search costs is limited to the total amount of personnel time spent in locating and retrieving documents or information requested by the summons. Specific salaries of such persons may not be included in search costs. In addition, search costs do not include salaries, fees, or similar costs for analysis of material or for managerial or legal advice, expertise, research, or time spent for any of these activities. If itemized separately, search costs may include the actual costs of extracting information stored by computer in the format in which it is normally produced, based on computer time and necessary supplies; however, time for computer search may be paid.

Rates for reproduction costs for making copies or duplicates of summoned documents, transcripts, and other similar material may be paid at the allowed rates. Photographs, films, and other material are reimbursed at cost.

The rate for transportation costs is the same as the actual cost necessary to transport personnel to locate and retrieve summoned records or information, or costs incurred solely by the need to transport the summoned material to the place of examination.

In addition to payment for search, reproduction, and transportation costs, persons who appear before an Internal Revenue Service officer in response to a summons may request payment for authorized witness fees and mileage fees. You may make this request by contacting the Internal Revenue Service officer or by claiming these costs separately on the itemized bill or invoice as explained below.

Instructions for requesting payment

After the summons is served, you should keep an accurate record of personnel search time, computer costs, number of reproductions made, and transportation costs. Upon satisfactory compliance, you may submit an itemized bill or invoice to the Internal Revenue Service officer before whom you were summoned to appear, either in person or by mail to the address furnished by the Internal Revenue Service officer. Please write on the itemized bill or invoice the name of the taxpayer to whose liability the summons relates.

If you wish, Form 6863, Invoice and Authorization for Payment of Administrative Summons Expenses, may be used to request payment for search, reproduction, and transportation costs. Standard Form 1157, Claims for Witness Attendance Fees, Travel, and Miscellaneous Expenses, may be used to request payment for authorized witness fees and mileage fees. These forms are available from the Internal Revenue Service Officer who issued the summons.

If you have any questions about the payment, please contact the Internal Revenue Service officer before whom you were summoned to appear.

Anyone submitting false claims for payment is subject to possible criminal prosecution.



Department of the Treasury
Internal Revenue Service
www.irs.gov

UNITED STATES TAX COURT
WASHINGTON, DC 20217 PA


MARCIAMINAJUANEQUITA R.T. DURLAO,)
)
Petitioner,)
)
v.) Docket No. 9859-18.
)
COMMISSIONER OF INTERNAL REVENUE,)
)
Respondent)

ORDER OF DISMISSAL FOR LACK OF JURISDICTION


On June 13, 2018, respondent filed a Motion To Dismiss for Lack of Jurisdiction on the ground that no notice of deficiency or notice of determination was issued to petitioner for the taxable years 2000 through 2017 that would permit petitioner to invoke the Court's jurisdiction. Respondent states in the motion to dismiss that petitioner does not object to the granting of the motion.

Upon due consideration, it is

ORDERED that respondent's Motion To Dismiss for Lack of Jurisdiction is granted and this case is dismissed for lack of jurisdiction.


Maurice B. Foley
Chief Judge

ENTERED: JUN 25 2018

CERTIFIED TRUE COPY
STEPHANIE A. SERVOS, CLERK
BY: 
DEPUTY CLERK

SERVED Jun 25 2018

June 11, 2018

To: David Lau – Attorney
Internal Revenue Service
Office of Division Counsel
Small Business/Self-Employed
PJKK Federal Building
Room 7-121, BOX 50168
300 Ala Moana Boulevard
Honolulu, HI 96850-4992
(808)566-2720
Fax: (855)705-9674

From: Marciaminajuanequita R.T. Dumlao
1731 Mahani Loop

Honolulu Hi 96819

Re: Docket NO. 9859-18

Dear Attorney David Lau,

I am responding to the letter I recently received from you before
June 29th, 2018.

I, Marciaminajuanequita R.T. Dumlao **do NOT object to**
the granting of the Motion to Dismiss due to LACK of
JURISDICTION.

Sincerely,

Marciaminajuanequita R.T. Dumlao
Marciaminajuanequita R.T. Dumlao

Date: 6/11/18

EXHIBIT A

Docket No. 9859-18

CERTIFICATE OF SERVICE

This is to certify that a copy of the foregoing MOTION TO DISMISS FOR LACK OF JURISDICTION was served on petitioner by mailing the same on JUN 13 2018 in a postage-paid wrapper addressed as follows:

Marciaminajuanequita R.T. Dumlao
1731 Mahani Loop
Honolulu, HI 96819

Date: JUN 13 2018

David Lau
DAVID LAU
Attorney (Honolulu)
(Small Business/Self-Employed)
Tax Court Bar No. LD0055

US TAX COURT
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US TAX COURT
eFILED

JUN 13 2018

MARCIAMINAJUANEQUITA R.T. Dumlao,
Petitioner,

ELECTRONICALLY FILED

v.

Docket No. 9859-18

COMMISSIONER OF INTERNAL REVENUE,
Respondent

RESPONDENT'S MOTION TO DISMISS FOR LACK OF JURISDICTION

CERTIFICATE OF SERVICE

CERTIFIED TRUE COPY
STEPHANIE A. SERVOS, CLERK

BY: 
DEPUTY CLERK

UNITED STATES TAX COURT

| | | |
|-----------------------------------|---|----------------------|
| MARCIAMINAJUANEQUITA R.T. DURLAO, |) | |
| |) | |
| Petitioner, |) | |
| |) | |
| v. |) | Docket No. 9859-18 |
| |) | |
| COMMISSIONER OF INTERNAL REVENUE, |) | Filed Electronically |
| |) | |
| Respondent. |) | |

MOTION TO DISMISS FOR LACK OF JURISDICTION

RESPONDENT MOVES that this case be dismissed for lack of jurisdiction upon the ground that no statutory notice of deficiency, as authorized by I.R.C. § 6212, and no notice of determination concerning collection action, as authorized by I.R.C. §§ 6320 and 6330, have been sent to petitioner with respect to taxable years 2000 through 2017, inclusive, nor has respondent made any other determination with respect to petitioner's taxable years 2000 through 2017, inclusive, that would confer jurisdiction on this Court.

IN SUPPORT THEREOF, respondent respectfully states:

1. In paragraph 1 of the petition in this case, petitioner checked the boxes to dispute "Notice of Deficiency" and "Notice of Determination Concerning Collection Action."

Docket No. 9859-18

- 2 -

2. It therefore appears petitioner seeks a redetermination of alleged deficiencies determined by respondent for the taxable years 2000 through 2017, inclusive, and/or a redetermination concerning collection action. However, no document was attached to the copy of the petition served on respondent as either a notice of deficiency or a notice of determination concerning collection action for the taxable years 2000 through 2017, inclusive, upon which this case could be based.

3. In paragraph 2 of the petition, petitioner states "N/A - Never received Notice of Deficiency, or Notice of Determination Concerning Collection Action."

4. In paragraph 5 of the petition, petitioner admits she "never received (notices) for 2000 to 2017".

5. Respondent has diligently searched his records and contacted I.R.S. personnel in an attempt to determine whether a notice of deficiency or a notice of determination concerning collection action was issued for petitioner's taxable years 2000 through 2017, inclusive. Based on said diligent search, and based on a review of respondent's records kept in the ordinary course of business when respondent issues and mails a notice of deficiency to a specific taxpayer, there is no record, information, or other evidence indicating that a notice of deficiency authorized by I.R.C. § 6212, or a notice of

Docket No. 9859-18

- 3 -

determination concerning collection action authorized by I.R.C. §§ 6320 and 6330, was mailed to petitioner with respect to the taxable years 2000 through 2017, inclusive, upon which this case could be based.

6. Accordingly, respondent has determined, based upon the foregoing, that no notice of deficiency sufficient to confer jurisdiction on the Court pursuant to I.R.C. §§ 6212 and 6213(a), and no notice of determination concerning collection action sufficient to confer jurisdiction on the Court pursuant to I.R.C. §§ 6320 and 6330(d), have been sent to petitioner with respect to the taxable years 2000 through 2017, inclusive, upon which this case could be based.

7. Respondent has further determined based upon the above-described diligent search that no other determination has been made by respondent that would confer jurisdiction upon this Court.

8. Petitioner has neither produced, nor otherwise demonstrated, that a notice of deficiency or other determination sufficient to confer jurisdiction on this Court was mailed to petitioner as required by I.R.C. § 6213(a) and Tax Court Rule 34(b), or other applicable provisions of the Internal Revenue Code or Rules of this Court.

Docket No. 9859-18

- 4 -

9. On June 7, 2018, respondent's counsel sent a letter to petitioner to ask if she would object to the granting of a motion to dismiss her case for lack of jurisdiction.

10. On June 11, 2018, respondent's counsel received a letter from petitioner, dated June 11, 2018, stating she does not object to the granting of the respondent's motion. Attached hereto as Exhibit A is a copy of petitioner's letter.

WHEREFORE, respondent requests that this motion be granted.

WILLIAM M. PAUL
Acting Chief Counsel
Internal Revenue Service

Date: JUN 13 2018

By: David Lau
DAVID LAU
Attorney
(Small Business/Self-Employed)
Tax Court Bar No. LD0055
PJKK Federal Building
Room 7-121, Box 50168
300 Ala Moana Boulevard
Honolulu, HI 96850-4992
Telephone: (808) 566-2713

OF COUNSEL:
BRUCE K. MENEELY
Division Counsel
(Small Business/Self-Employed)
KATHRYN A. MEYER
Area Counsel
(Small Business/Self-Employed:Area 7)
TRENT D. USITALO
Associate Area Counsel
(Small Business/Self-Employed:Area 7)

I am contacting TIGTA to make a formal complaint against IRS CID SPECIAL AGENTS Mark Macpherson & Kelley Maeda, OUT OF Honolulu Hawaii. These Agents have stepped way past the limits of their jurisdiction and authority. Just yesterday morning, my house & my storage unit was raided by the CID IRS agents. There were about 14 of them with Mark Macpherson present.

He gave me a copy of a warrant but its defective & incomplete on its face as it has no signature of a judge. A magistrate judge is NOT a judge. Numerous personal, valuable & private items were stolen like cash of \$1000.00, silver coins, my sons school & work computers, my Court Stamped Certified Copies of my MOTION TO DISMISS & THE ORDER GRANTING MY MOTION TO DISMISS & educational online guides that have nothing to do with any alleged investigation taking place.

Furthermore, I have NO IRS issues. I have received a MOTION TO DISMISS DUE TO THE IRS LACKING JURISDICTION & THE ORDER GRANTING MY MOTION TO DISMISS as there is NO DEBT COLLECTION ACTION ON TAX Year 2000-2017 against me.

I recently filed a tax court petition against the IRS and I have sent Mark Macpherson a certified copy

of an Order for Dismissal for Lack of Jurisdiction signed by the CHIEF JUDGE Maurice B. Foley of the US TAX COURT. There is no crime that I committed that would warrant Mark Macpherson & Kelley Maeda to investigate me. There is no injured party that he would need to have to initiate any lawful CID related actions against me.

Beyond that, I have Noticed Mark Macpherson & Kelley Maeda **to CEASE & DESIST** all actions against me because they have NO jurisdiction over me regarding any issues. He is attempting to bully me to make a complaint against a friend of mine which I am Not going to do. All IRS CID SPECIAL AGENTS are under the authority of TITLE 27 OF THE US CODE AND CODE OF FEDERAL REGULATIONS, respectively. Title 26 is the Internal Revenue Code, I have engaged in no actions that would warrant any referral to the IRS CID from the civil side of the IRS.

Mark Macpherson & Kelley Maeda are acting UNDER COLOR OF LAW and they should be **TERMINATED** from IRS employment pursuant to **section 1203 of the IRS Restructuring and Reform Act of 1998 and section 7214 of the Internal Revenue Code.**

I have done my part by sending Mark Macpherson

& Kelley Maeda notices and copying said notices to their boss Don Fort in Washington DC...beyond that, the only criminal matter at hand is their actions against my family and I. My entire house & my family were just raided under gun point. The disturbing, spiritual, mental, emotional, financial trauma of these unlawful actions **NEED TO BE RECTIFIED IMMEDIATELY!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!** Mark Macpherson & Kelley Maeda both need to be **IMMEDIATELY TERMINATED** under **section 1203 of the IRS Restructuring and Reform Act of 1998 and section 7214 of the Internal Revenue Code.**

Should you need more information, please either reply to this email (or) call me at:

(808) 498-7533

Please leave a voicemail message should I miss your call.

—
Respectfully,

/s/Marciaminajuanequita R. T. Dumlao
Marciaminajuanequita R. T. Dumlao

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FROM: MARCIA T. DUNLAP
P.O. BOX 38044
HONOLULU, HI 96837

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